ADA COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON WEDNESDAY, JUNE 29, 2016 1:00 P.M.

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present: Bob McQuade, Tim Tallman, Brad Smith, Aron Mock, Pamela Kerr, Tina Winchester, Yelena Miller, Autumn Linze, Tiffanie Smith, Todd Massey, Ron DeRoest, Carrie Sandirk, Pete Chapman, Assessor's Office; Al Trimming, Public Defender's Office; and Brad Vanderpool. Minutes Recorder: Angel Dicus.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner Jim Tibbs called the hearing to order at 1:05 p.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.

III. IN THE MATTER OF CHANGES TO THE AGENDA:

There were no changes to the agenda.

IV. <u>IN THE MATTER OF NEW BUSINESS:</u>

1. VALUATION APPEALS

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

[Staff and several unidentified people were sworn in.]

a. Hearings

1. Boyle Michael D

R8220560090

Appellant and Appraiser A. Mock were present.

Appellant stated his name and address for the record and presented testimony.

- D. Case and Appellant discussed what the Appellant believes is the fair value of the parcel.
- A. Mock presented the Staff report.
- D. Case and A. Mock discussed the Comparables (Comps).

Appellant presented rebuttal testimony.

The Board discussed modifying the improvement value.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8220560090 OF \$80,500 ON THE LAND, AND MODIFY THE VALUATION TO \$150,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$231,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. Stueve Charles R

R0523750380

Appellant asked to be heard at the 3:00 hearing time so he could have time to retrieve documents.

ACTION:

D. CASE MOVED TO TABLE PARCEL NO. R0523750380 TO BE HEARD AT THE END OF THE 3:00 SCHEDULE. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

[This parcel was heard after Parcel No. R9227500935.]

Appellant and Appraiser A. Mock were present.

Appellant stated his name and address for the record and presented testimony.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

The Board discussed modifying the valuation.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0523750380 OF \$300,000 ON THE LAND, MODIFY THE VALUATION TO \$585,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$885,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

3. Carr Kathleen Marion

R2338000115

Appellant and Appraiser P. Kerr were present.

Appellant stated her name and address for the record. She presented testimony stating she believes her home is worth \$195 per square foot.

- J. Tibbs and Appellant discussed assessed and sale values.
- P. Kerr presented the Staff report.

Appellant presented rebuttal testimony and stated she believes the value of her home is \$603,135.

D. Case thanked Staff and Appellant for their efforts.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2338000115 TO \$126,500 ON THE LAND, AND \$483,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$610,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.

DISCUSSION: R. YZAGUIRRE ASKED FOR CONFIRMATION OF THE IMPROVEMENT AMOUNT. D. CASE RESTATED THE VALUE.

ACTION:

R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

4. Gunther Gary W

R8079520800

Appraiser T. Winchester was present. She presented the Staff report and stated she modified the value to \$554,700 and corrected the square footage.

ACTION:

R. YZAGUIRRE MOVED **THAT** THE **BOARD** OF COMMISSIONERS, **SITTING** AS THE **BOARD OF** EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R8079520800 OF \$282,000 ON THE LAND, AND \$272,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$554,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. Haye Stanley V III

R5855110410

Appraiser T. Massey, was present and presented the Staff report.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5855110410; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

6. McGee Richard L

R1279210090

Appellant and Appraiser T. Massey were present.

Appellant presented testimony.

- T. Massey presented the Staff report.
- J. Tibbs and T. Massey discussed land values.

Appellant presented rebuttal testimony.

R. Yzaguirre and Appellant discussed lot sizes and values.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1279210090 TO \$186,000 ON THE LAND, AND \$526,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$712,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: J. TIBBS EXPLAINED THAT PARCELS ARE ASSESSED TO THE BEST OF THE APPRAISER'S ABILITY. HE THANKED APPELLANT FOR HIS TESTIMONY.

ACTION:

D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

7. Romero Ruth M Trust

R9465360220

Appraiser T. Massey was present and presented the Staff report.

YZAGUIRRE MOVED THAT R. THE **BOARD** OF COMMISSIONERS, **SITTING** AS THE **BOARD OF** EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9465360220; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

[Staff and several unidentified people were sworn in.]

8. Brown Michael E

R8313650010

Appraiser T. Massey was present and presented the Staff report. He stated Appellants notified him that they will be appeal to the State.

ACTION:

THE YZAGUIRRE **MOVED THAT BOARD** OF COMMISSIONERS. **SITTING** THE **BOARD** AS OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8313650010; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

B. McQuade stated that by statute the value must remain the same until after the Board of Tax Appeals' decision, unless it is trended with surrounding properties.

9. Abrew Matthew

R5134030170

Appraiser A. Mock was present and presented the Staff report.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5134030170; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

10. Ahlberg Jerry L

S0934231240

Appellant and Appraiser A. Mock were present.

Appellant stated his name and address for the record and presented testimony.

A. Mock presented the Staff report.

J. Tibbs and A. Mock discussed usable acreage.

Appellant presented rebuttal testimony.

The Board and Appellant discussed the total square footage.

The Board discussed modifying the valuation to last year's value.

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0934231240 TO \$137,800 ON THE LAND, AND \$64,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$202,500, WHICH IS THE SAME AS LAST YEAR; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

11. King Family Revocable Trust

R3610110440

Appellant and Appraiser A. Mock were present.

Appellant stated his name and address for the record and presented testimony. He argued that an increase of 220.32% in one year is outrageous and stated he believes the value of this parcel should be \$7,500.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

ACTION:

YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, **SITTING** AS THE **BOARD OF** EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3610110440 TO THE 2015 VALUE OF \$12,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

12. Lindley Taylor Jerome

R1029270190

Appraiser P. Chapman was present and presented the Staff report.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1029270190; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

13. Roghani Foad

S0412449830

The Board disclosed knowing Appellant and advised they can remain impartial.

Appellant and Appraiser T. Winchester were present.

Appellant presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

ACTION:

R. YZAGUIRRE MOVED THAT THE BOARD COMMISSIONERS, **SITTING** AS THE **BOARD** OF **EQUALIZATION, MODIFY** THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0412449830 TO \$173,100 ON THE IMPROVEMENT, UPHOLD VALUATION OF \$209,000 ON THE LAND, FOR A TOTAL VALUATION OF \$382,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF

THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

14. Roghani Foad

R5128000070

Appellant and Appraiser R. DeRoest were present.

Appellant presented testimony.

R. DeRoest presented the Staff report.

Appellant presented rebuttal testimony, stating he believes his property should be valued from \$210,000 to \$215,000.

ACTION:

R. YZAGUIRRE MOVED THAT THE BOARD **OF** COMMISSIONERS, SITTING AS THE **BOARD OF** THE **EQUALIZATION, MODIFY ASSESSOR'S** VALUATION ON PARCEL NUMBER R5128000070 TO \$144,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$70,200 ON THE LAND, FOR A TOTAL VALUATION OF \$215,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

15. Roghani Foad

R9323900130

Appellant and Appraiser R. DeRoest were present.

Appellant presented testimony.

- J. Tibbs and Appellant discussed repair costs.
- R. DeRoest presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs inquired if Appellant plans to do improvements on the home. Appellant stated he is considering doing repairs.

The Board discussed modifying the improvement value.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9323900130 TO \$48,000 ON THE LAND, AND \$53,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$101,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

16. Roghani Foad

R8074420080

Appellant and Appraiser C. Sandirk were present.

Appellant stated he was in support of the assessed value of this property.

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8074420080; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

17. Roghani Foad

R0054009222

Appellant and Appraiser T. Massey were present.

Appellant presented testimony.

T. Massey presented the joint Staff reports.

D. Case inquired on the differences with the neighboring land values. T. Massey explained he used his land model and the valuation is in line with this year's valuations.

Appellant presented rebuttal testimony. He stated he believes the value of each lot should be around \$125,000 to \$126,000.

The Board discussed modifying the valuation.

ACTION:

R. **YZAGUIRRE MOVED THAT** THE **BOARD OF** COMMISSIONERS, **SITTING** AS THE **BOARD** EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0054009222 TO \$142,500 ON THE LAND, AND \$102,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$144,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.

DISCUSSION: D. CASE CORRECTED THE TOTAL AMOUNT TO \$244,800

ACTION:

R. YZAGUIRRE AMENDED HIS MOTION TO CORRECT THE TOTAL TO \$244,800. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

18. Roghani Foad

R0054009252

Appellant and Appraiser T. Massey were present.

Appellant presented testimony.

T. Massey recommended adjusting the land value as requested by Appellant.

ACTION:

MOVED YZAGUIRRE THAT THE **BOARD** OF **SITTING** COMMISSIONERS, \mathbf{AS} THE **BOARD** OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0054009252 TO \$145,000 ON THE LAND, AND \$19,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$164,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

19. Roghani Foad

R4549500022

Appellant and Appraiser T. Massey were present.

Appellant presented testimony.

- D. Case questioned the Appellant regarding his plans for the home he claims is uninhabitable. Appellant stated he plans to either sell the property or tear down the house and rebuild.
- T. Massey presented the Staff report.
- R. Yzaguirre and T. Massey discussed the recommended value of \$145,600 at \$108.58 per square foot.

Appellant presented rebuttal testimony. He requested the value be assessed at last year's level.

The Board discussed modifying the valuation.

ACTION:

YZAGUIRRE MOVED THAT THE **BOARD** OF **SITTING** COMMISSIONERS, AS THE **BOARD OF** EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R4549500022 OF \$69,000 ON THE LAND, AND \$76,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$145,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

[Staff and several unidentified people were sworn in.]

20. Schultz D Bruce

R5241380030

Appraiser T. Massey was present and presented the Staff report. He recommended a modified valuation of \$369,800.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE MODIFICATION OF THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5241380030 TO \$130,000 ON THE LAND, AND \$239,800 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$369,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

21. Martin Tyler

S1007212972

Appellant and Appraiser P. Chapman were present.

Appellant stated his name and presented testimony.

P. Chapman presented the Staff report.

Appellant presented rebuttal testimony.

The Board discussed modifying the valuation.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1007212972 OF \$80,000 ON THE LAND, MODIFY THE VALUATION OF

\$144,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$224,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

22. Martin Tyler P

R9227500935

Appellant and Appraiser P. Kerr were present.

Appellant stated his name for the record and presented testimony.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

ACTION:

D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9227500935 OF \$110,000 ON THE LAND, MODIFY THE VALUATION TO \$345,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$455,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Parcel No. R0523750380 was heard next.]

b. Changes / No Hearing (14)

1.	Bowman Scott M	R7851200280		
2.	Brink Seth J	R7909030540		
3.	Brus William	R8356460020		
4.	Christensen Kevin J	R9024900245		
5.	Clark Peg	R1046030200		
6.	Kamp Norman E	R7977190010		
7.	Lindsey Todd	S1212336030		
8.	Martens Delbert C	R2779390020		
9.	O'neil Tom, Cfo	R5785000075		
10.	Thorpe Family Trust	R1333000540		
11.	Tippery Michael	R8521310180		
12.	Ward Benjamin E	R7824160090		
13.	Wells Patricia	R7684420340		
14.	Whitecloud Enterprises Inc	R8123010230		

c. No Changes / No Hearing (9)

1.	Butler Nicholas	R5710430390
2.	Dorminey Joan	R7569180320
3.	Dorminey Joan	R7569180130
4.	King James R Iii	R9323650009
5.	Mccauley Jeffrey F	R7533000170
6.	Meis Kurt	R0623590410
7.	Pergande Doyle	R9239850052
8.	Powell Larry	R5457760242
9.	Zachman Daryl	S1404212435

d. Withdrawn (60)

1.	Allen Eric	R5299000280
2.	Allen Roger H	R9529180182
3.	Blitman Brenda	S1323131150
4.	Bridgewater Timothy S	R1626000140
5.	Burkhart Greg T	S0333428150
6.	Crutchfiled Living Trust 5/13/	R5271570250

7. Fisher Roy D	S0618438474
8. Hill Darren T	R8521310040
9. Howell James R & Linda M Revoc	R1077230030
10. Hunsaker Bruce	R5488500270
11. Keller Elizabeth A	R7406000020
12. Kepler James	R2906760400
13. Kinsman Larry D	R0623580040
14. Kuntz Joshua R	R6931730075
15. LaFever Donald	R8528170260
16. McFarland Don	R7284410100
17. McReynolds Michael S	R8259710012
18. Meadows Ken	R7073754532
19. Moore Virgil K	R6568800150
20. Mumford Charles Lee	R7476730070
21. Nash Robert	R3239170040
22. Nash Robert	R3239170060
23. Nash Robert	R3239170070
24. Nash Robert	R3239170090
25. Nash Robert	R3239170100
26. Nash Robert	R3239170110
27. Nash Robert	R3239170120
28. Nash Robert	R3239170140
29. Nash Robert	R3239170150
30. Nash Robert	R3239170160
31. Nash Robert	R3239170170
32. Nash Robert	R3239170180
33. Nash Robert	R3239170190
34. Nash Robert	R3239170200
35. Nash Robert	R3239170220
36. Nash Robert	R3239170230
37. Nash Robert	R3239170050
38. Newburn D. Craig & Elizabeth	R2858000166
39. Nixon Rich	R0410000051
40. Owen Norbert Don	S0628336530
41. Pantazes Demetri	R7723510022
42. Poer Marvin	S1124120670
43. Poulson Sandra Paulette	MNASH052605
44. Reed James C	R3543340010
45. Scott Haskell N Jr	R5271570110
46. Seiniger Family Revocable Trus	S0634244222
47. Smith Brad J	R5241420290
48. Smith Vernon	R6633020060
49. Smith Vernon	R5538942700
50. Smith Vernon	R2734251690
51. Thorpe Family Trust	R5152000143
52. Vanlith John	R1955010695
53. Wallas David	R5710410570
54. Whalen John	S0611449005
55. Williams Robert W	R9529190320
56. Williams Robert Wayne	R9529190318
57. Williams Robert Wayne	R9529190316
58. Wyatt Cherie	R1525710360
59. Yingst Jared R	R5241250320
60. Young La Verne V	S0913343650
U	

R. YZAGUIRRE MOVED THAT THE **BOARD** OF COMMISSIONERS, SITTING AS THE **BOARD** OF EQUALIZATION, APPROVE THE CHANGES ON THE 14 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 9 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 60 PARCELS AS LISTED UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 5:17 p.m.

ATTEST: